

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re:

BED BATH & BEYOND INC., *et al.*,
Debtors.¹

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

AFFIDAVIT OF SERVICE

I, Amy Castillo, depose and say that I am employed by Kroll Restructuring Administration LLC (“***Kroll***”), the claims and noticing agent for the Debtors in the above-captioned chapter 11 cases.

On April 29, 2025, at my direction and under my supervision, employees of Kroll caused the following documents to be served by the method as set forth on the Post Effective Master Service List attached hereto as **Exhibit A**:

- Order Sustaining Plan Administrator’s Objection to Claim Filed by Jason Coggins [Docket No. 4014] (the “***Order Sustaining J. Coggins Claim Objection***”)
- Order Sustaining Plan Administrator’s Objection to Claims Filed by Ming Che [Docket No. 4015] (the “***Order Sustaining M. Che Claim Objection***”)
- Notice of Withdrawal of Plan Administrator’s Third Omnibus Objection to Certain Claims (Duplicate Tax Claims Filed Against Multiple Debtors) [Docket No. 4017] (the “***Notice of Withdrawal***”)

On April 29, 2025, at my direction and under my supervision, employees of Kroll caused the Order Sustaining J. Coggins Claim Objection to be served via First Class Mail and Email on Coggins, Jason, (ADRID: 12874471), at an address and email address that have been redacted in the interest of privacy.

On April 29, 2025, at my direction and under my supervision, employees of Kroll caused the Order Sustaining M. Che Claim Objection to be served via First Class Mail and Email on the DN 4015 Affected Claimants Service List attached hereto as **Exhibit B**.

¹ The last four digits of Debtor Bed Bath & Beyond Inc.’s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor’s tax identification number may be obtained on the website of the Debtors’ claims and noticing agent at <https://cases.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.’s principal place of business and the Debtors’ service address in these chapter 11 cases is 650 Liberty Avenue, Union, New Jersey 07083.

On April 29, 2025, at my direction and under my supervision, employees of Kroll caused the Notice of Withdrawal to be served by the method set forth on the DN 4017 Affected Claimants Service List attached hereto as **Exhibit C**.

Dated: May 8, 2025

/s/ Amy Castillo
Amy Castillo

State of New York
County of New York

Subscribed and sworn (or affirmed) to me on May 8, 2025, by Amy Castillo, proved to me on the basis of satisfactory evidence to be the person who executed this affidavit.

/s/ OLEG BITMAN
Notary Public, State of New York
No. 01BI6339574
Qualified in New York County
Commission Expires April 4, 2028

Exhibit A

Exhibit A
Post Effective Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Exhibit A
Post Effective Master Service List
Served as set forth below

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Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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STATE OF LOUISIANA ATTORNEY GENERAL	STATE OF LOUISIANA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. BOX 94095 BATON ROUGE LA 70804-4095	CONSUMERINFO@AG.STATE.LA.US	Email
STATE OF MAINE ATTORNEY GENERAL	STATE OF MAINE ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 6 STATE HOUSE STATION AUGUSTA ME 04333-0000		First Class Mail
STATE OF MARYLAND ATTORNEY GENERAL	STATE OF MARYLAND ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 200 ST. PAUL PLACE BALTIMORE MD 21202-2202	OAG@OAG.STATE.MD.US	Email
STATE OF MASSACHUSETTS ATTORNEY GENERAL	STATE OF MASSACHUSETTS ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT ONE ASHBURTON PLACE BOSTON MA 02108-1698	AGO@STATE.MA.US	Email
STATE OF MICHIGAN ATTORNEY GENERAL	STATE OF MICHIGAN ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT G. MENNEN WILLIAMS BUILDING, 7TH FLOOR 525 W. OTTAWA ST., P.O. BOX 30212 LANSING MI 48909-0212	MIAG@MICHIGAN.GOV	Email
STATE OF MINNESOTA ATTORNEY GENERAL	STATE OF MINNESOTA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 1400 BREMER TOWER 445 MINNESOTA STREET ST. PAUL MN 55101-2131		First Class Mail
STATE OF MISSISSIPPI ATTORNEY GENERAL	STATE OF MISSISSIPPI ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT WALTER SILLERS BUILDING 550 HIGH STREET, SUITE 1200, P.O. BOX 220 JACKSON MS 39201		First Class Mail

Exhibit A
Post Effective Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
STATE OF MISSOURI ATTORNEY GENERAL	STATE OF MISSOURI ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT SUPREME COURT BUILDING 207 W. HIGH ST. JEFFERSON CITY MO 65102	ATTORNEY.GENERAL@AGO.MO.GOV	Email
STATE OF MONTANA ATTORNEY GENERAL	STATE OF MONTANA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 215 N SANDERS, THIRD FLOOR PO BOX 201401 HELENA MT 59620-1401	CONTACTDOJ@MT.GOV	Email
STATE OF NEBRASKA ATTORNEY GENERAL	STATE OF NEBRASKA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 2115 STATE CAPITOL 2ND FL, RM 2115 LINCOLN NE 68509-8920	AGO.INFO.HELP@NEBRASKA.GOV	Email
STATE OF NEVADA ATTORNEY GENERAL	STATE OF NEVADA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 100 NORTH CARSON STREET CARSON CITY NV 89701	AGINFO@AG.NV.GOV	Email
STATE OF NEW HAMPSHIRE ATTORNEY GENERAL	STATE OF NEW HAMPSHIRE ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 33 CAPITOL ST. CONCORD NH 03301-0000	ATTORNEYGENERAL@DOJ.NH.GOV	Email
STATE OF NEW MEXICO ATTORNEY GENERAL	STATE OF NEW MEXICO ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. DRAWER 1508 SANTA FE NM 87504-1508		First Class Mail
STATE OF NEW YORK ATTORNEY GENERAL	STATE OF NEW YORK ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT THE CAPITOL ALBANY NY 12224-0341		First Class Mail
STATE OF NORTH CAROLINA ATTORNEY GENERAL	STATE OF NORTH CAROLINA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 9001 MAIL SERVICE CENTER RALEIGH NC 27699-9001		First Class Mail
STATE OF NORTH DAKOTA ATTORNEY GENERAL	STATE OF NORTH DAKOTA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT STATE CAPITOL 600 E BOULEVARD AVE DEPT 125 BISMARCK ND 58505-0040	NDAG@ND.GOV	Email
STATE OF OHIO ATTORNEY GENERAL	STATE OF OHIO ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 30 E. BROAD ST., 14TH FLOOR COLUMBUS OH 43215		First Class Mail
STATE OF OKLAHOMA ATTORNEY GENERAL	STATE OF OKLAHOMA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 313 NE 21ST STREET OKLAHOMA CITY OK 73105		First Class Mail
STATE OF OREGON ATTORNEY GENERAL	STATE OF OREGON ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 1162 COURT STREET NE SALEM OR 97301	CONSUMER.HOTLINE@DOJ.STATE.OR.US	Email
STATE OF PENNSYLVANIA ATTORNEY GENERAL	STATE OF PENNSYLVANIA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT STRAWBERRY SQUARE 16TH FLOOR HARRISBURG PA 17120		First Class Mail
STATE OF RHODE ISLAND ATTORNEY GENERAL	STATE OF RHODE ISLAND ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 150 SOUTH MAIN STREET PROVIDENCE RI 02903-0000		First Class Mail
STATE OF SOUTH CAROLINA ATTORNEY GENERAL	STATE OF SOUTH CAROLINA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. BOX 11549 COLUMBIA SC 29211-1549		First Class Mail
STATE OF SOUTH DAKOTA ATTORNEY GENERAL	STATE OF SOUTH DAKOTA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 1302 EAST HIGHWAY 14 SUITE 1 PIERRE SD 57501-8501	CONSUMERHELP@STATE.SD.US	Email
STATE OF TENNESSEE ATTORNEY GENERAL	STATE OF TENNESSEE ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. BOX 20207 NASHVILLE TN 37202-0207	GINA.HANTEL@AG.TN.GOV	Email

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Post Effective Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
STATE OF TEXAS ATTORNEY GENERAL	STATE OF TEXAS ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT CAPITOL STATION PO BOX 12548 AUSTIN TX 78711-2548	PUBLIC.INFORMATION@OAG.STATE.TX.US	Email
STATE OF UTAH ATTORNEY GENERAL	STATE OF UTAH ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT PO BOX 142320 SALT LAKE CITY UT 84114-2320	UAG@UTAH.GOV	Email
STATE OF VERMONT ATTORNEY GENERAL	STATE OF VERMONT ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 109 STATE ST. MONTPELIER VT 05609-1001	AGO.BANKRUPTCIES@VERMONT.GOV	Email
STATE OF VIRGINIA ATTORNEY GENERAL	STATE OF VIRGINIA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 900 EAST MAIN STREET RICHMOND VA 23219		First Class Mail
STATE OF WASHINGTON ATTORNEY GENERAL	STATE OF WASHINGTON ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 1125 WASHINGTON ST. SE P.O. BOX 40100 OLYMPIA WA 98504-0100		First Class Mail
STATE OF WEST VIRGINIA ATTORNEY GENERAL	STATE OF WEST VIRGINIA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT STATE CAPITOL BLDG 1 ROOM E 26 CHARLESTON WV 25305	CONSUMER@WVAGO.GOV	Email
STATE OF WISCONSIN ATTORNEY GENERAL	STATE OF WISCONSIN ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT WISCONSIN DEPARTMENT OF JUSTICE STATE CAPITOL, ROOM 114 EAST, P. O. BOX 7857 MADISON WI 53707-7857		First Class Mail
STATE OF WYOMING ATTORNEY GENERAL	STATE OF WYOMING ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 123 CAPITOL BUILDING 200 W. 24TH STREET CHEYENNE WY 82002		First Class Mail
COUNSEL TO COMMERCE TECHNOLOGIES LLC D/B/A COMMERCEHUB	STRADLEY RONON STEVENS & YOUNG, LLP	ATTN: DANIEL M. PEREIRA 2005 MARKET STREET, SUITE 2600 PHILADELPHIA PA 19103-7098	DPEREIRA@STRADLEY.COM	Email
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS	THE BANK OF NEW YORK MELLON	ATTN: ALEX CHANG 240 GREENWICH STREET NEW YORK NY 10686		First Class Mail
COUNSEL TO GFA ALABAMA INC.	THE LAW OFFICE OF JOHN C. KIM, P.C.	ATTN: SUNJAE LEE, ESQ. 163-10 NORTHERN BOULEVARD SUITE 201 FLUSHING NY 11358	SUNJAE@JCKLAW.COM	Email
COUNSEL TO TAUSSIG RISK CAPITAL ADVISORS, INC.	THE LAW OFFICES OF RICHARD J. CORBI PLLC	ATTN: RICHARD J CORBI 1501 BROADWAY 12TH FLOOR NEW YORK NY 10036	RCORBI@CORBILAW.COM	Email
COUNSEL TO CONTINENTAL WEB PRESS, INC.	THOMAS LAW OFFICE	ATTN: COLLEEN G. THOMAS 30 NORTH WESTERN AVENUE CARPENTERSVILLE IL 60110	COLLECTIONS@CGTLAW.COM	Email
COUNSEL TO IMI HUNTSVILLE LLC	THOMPSON HINE LLP	ATTN: LOUIS F. SOLIMINE, ESQ. 312 WALNUT STREET – SUITE 2000 CINCINNATI OH 45202-4029	LOUIS.SOLIMINE@THOMPSONHINE.COM	Email
COUNSEL TO TRAVIS COUNTY	TRAVIS COUNTY ATTORNEY	ATTN: JASON A. STARKS P.O. BOX 1748 AUSTIN TX 78767	JASON.STARKS@TRAVISCOUNTYTX.GOV	Email
COUNSEL TO WORLD MARKET, LLC	TRENK ISABEL SIDDIQI & SHAHDANIAN P.C.	ATTN: ROBERT S. ROGIERI 290 W. MT. PLEASANT AVENUE SUITE 2370 LIVINGSTON NJ 07039	RROGIERI@TRENKISABEL.LAW	Email

Exhibit A
Post Effective Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
COUNSEL TO HILCO MERCHANT RESOURCES, LLC & GORDON BROTHERS RETAIL PARTNERS, LLC	TROUTMAN PEPPER HAMILTON SANDERS LLP	ATTN: DOUGLAS D. HERMANN 1313 N. MARKET STREET, HERCULES PLAZA SUITE 5100 WILMINGTON DE 19801	DOUGLAS.HERRMANN@TROUTMAN.COM	Email
COUNSEL TO HILCO MERCHANT RESOURCES, LLC & GORDON BROTHERS RETAIL PARTNERS, LLC	TROUTMAN PEPPER HAMILTON SANDERS LLP	ATTN: JESSICA D. MIKHAILEVICH 875 THIRD AVENUE NEW YORK NY 10022	JESSICA.MIKHAILEVICH@TROUTMAN.COM	Email
COUNSEL TO WORLD DISTRIBUTION SERVICES LLC	TUCKER ELLIS LLP	ATTN: BRIAN J. JACKIW, EDET D. NSEMO 233 SOUTH WACKER DRIVE SUITE 6950 CHICAGO IL 60606-6395	BRIAN.JACKIW@TUCKERELLIS.COM EDET.NSEMO@TUCKERELLIS.COM	Email
UNITED STATES ATTORNEY'S OFFICE FOR THE DISTRICT OF NEW JERSEY	UNITED STATES ATTORNEY'S OFFICE FOR THE DISTRICT OF NEW JERSEY	ATTN: PHILIP R. SELLINGER 970 BROAD STREET 7TH FLOOR NEWARK NJ 07102	USANJ.COMMUNITYOUTREACH@USDOJ.GOV	Email
UNITED STATES OF AMERICA ATTORNEY GENERAL	UNITED STATES OF AMERICA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT US DEPT OF JUSTICE 950 PENNSYLVANIA AVE NW WASHINGTON DC 20530-0001		First Class Mail
U.S. TRUSTEE FOR THE DISTRICT OF NEW JERSEY	USDOJ, OFFICE OF THE UNITED STATES TRUSTEE	ATTN: FRAN B. STEELE, ESQ. & ALEXANDRIA NIKOLINOS, ESQ. ONE NEWARK CENTER 1085 RAYMOND BOULEVARD, SUITE 2100 NEWARK NJ 07102	USTPREGION03.NE.ECF@USDOJ.GOV FRAN.B.STEELE@USDOJ.GOV ALEXANDRIA.NIKOLINOS@USDOJ.GOV	Email
COUNSEL TO COMMONS AT ISSAQUAH, INC.	VALINOTI, SPECTER & DTIO, LLP	ATTN: JEFFREY A. DTIO 301 JUNIPERO SERRA BLVD SUITE 200 SAN FRANCISCO CA 94127	JDITO@VALINOTI-DITO.COM	Email
COUNSEL TO CMR LIMITED PARTNERSHIP	VEDDER PRICE P.C.	ATTN: COURTNEY M. BROWN 1633 BROADWAY, 31ST FLOOR NEW YORK NY 10019	CMBROWN@VEDDERPRICE.COM	Email
COUNSEL TO HAWTHORNE INVESTORS 1 LLC	WANGER JONES HELSLEY	ATTN: RILEY C. WALTER 265 E. RIVER PARK CIRCLE, SUITE 310 FRESNO CA 93720	RWALTER@WJHATTORNEYS.COM	Email
WASHINGTON DC ATTORNEY GENERAL	WASHINGTON DC ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 441 4TH STREET, NW WASHINGTON DC 20001	OAG@DC.GOV	Email
COUNSEL TO STRATFORD HALL, INC.	WENOKUR RIORDAN PLLC	ATTN: FAYE C. RASCH 600 STEWART STREET SUITE 1300 SEATTLE WA 98101	FAYE@WRLAWGROUP.COM	Email
COUNSEL TO ENID TWO, LLC	WILENTZ, GOLDMAN & SPITZER	ATTN: DAVID H. STEIN 90 WOODBRIDGE CENTER DRIVE SUITE 900, BOX 10 WOODBRIIDGE NJ 07095	DSTEIN@WILENTZ.COM	Email

Exhibit B

Exhibit B

DN 4015 Affected Claimants Service List
Served via First Class Mail and Email

AddressID	Name	Address1	Email
13057181	Che, Ming	Address on File	Email on File
13051389	Che, Ming	Address on File	Email on File

Exhibit C

Exhibit C
DN 4017 Affected Claimants Service List
Served as set forth below

AddressID	Name	Address1	Address2	Address3	Address4	City	State	Postal Code	Email	Method of Service
19176153	Franchise Tax Board	Bankruptcy Section MS A340	PO Box 2952			Sacramento	CA	95812-2952		First Class Mail
18160133	Taxes Comptroller of Public Accounts	Office of the Attorney General	Bankruptcy & Collections Division	P.O. Box 12548	MC-008	Austin	TX	78711	bankruptcytax@oag.texas.gov	First Class Mail and Email
18161031	Taxes Comptroller of Public Accounts	Joshua Clay Mitchell	Attn: Revenue Accounting Div.	111 E. 17th Street		Austin	TX	78711	bankruptcytax@oag.texas.gov	First Class Mail and Email
18161030	Taxes Comptroller of Public Accounts	Revenue Accounting Division	Attention: Bankruptcy	P.O. Box 13528		Austin	TX	78711	bankruptcytax@oag.texas.gov	First Class Mail and Email
13119417	Texas Comptroller of Public Account	Office of the Attorney Genral	Bankruptcy & Collections Division MC-008	PO Box 12548		Austin	TX	78711-2548		First Class Mail
15553939	Texas Comptroller of Public Account	Revenue Accounting Division	Attention: Bankruptcy	PO Box 13528		Austin	TX	78711-3528		First Class Mail
18162454	Texas Comptroller of Public Accounts	Joshua Clay Mitchell, Accounts Examiner	111 E. 17th Street, ATTN: Revenue Accounting Div.			Austin	TX	78711	bankruptcysection@cpa.texas.gov	First Class Mail and Email
19173925	Texas Comptroller of Public Accounts	Lydia H Hewett	Accounts Examiner	111 E. 17th Street, Attn: Revenue Accounting Div.		Austin	TX	78711	bankruptcysection@cpa.texas.gov	First Class Mail and Email
19173924	Texas Comptroller of Public Accounts	Revenue Accounting Division	Attention: Bankruptcy	P.O. Box 13528		Austin	TX	78711	bankruptcysection@cpa.texas.gov	First Class Mail and Email
19171284	Texas Comptroller of Public Accounts	Office of the Attorney General Bankruptcy & Collections Division	P.O. Box 12548, MC-008			Austin	TX	78711	bankruptcytax@oag.texas.gov	First Class Mail and Email
15553683	Texas Comptroller of Public Accounts	Office of the Attorney General	Bankruptcy & Collections Divisions MC-008	P. O. Box 12548		Austin	TX	78711-2548		First Class Mail
15549303	Texas Comptroller of Public Accounts	Revenue Accounting Division	Attention: Bankruptcy	P.O. Box 13528		Austin	TX	78711-3528		First Class Mail